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CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being deposited with the United States Postal Service as first class mail, with sufficient postage, in an envelope addressed to: Commissioner for Patents, P. O. Box 1450, Alexandria, VA 22313-1450, on the below date:

Date: July 29, 2004 Name: Gustavo Siller, Jr. (32,305)

Signature:

BRINKS
HOFER
GILSON
& LIONE

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kiyoshi SATO, et al.

Appln. No.: 10/017,748

Filed: December 14, 2001

For: Thin-Film Magnetic Head with Narrowed Track Width and Method for Making Same

Attorney Docket No: 9281-4258

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Examiner: Brian E. Miller

Art Unit: 2652

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Attached are:

- Transmittal Letter; Response to Office Action of April 29, 2004 (10 pages)
 Return Receipt Postcard

Fee calculation:

- No additional fee is required.
 Small Entity.
 An extension fee in an amount of \$____ for a ____-month extension of time under 37 C.F.R. § 1.136(a).
 A petition or processing fee in an amount of \$____ under 37 C.F.R. § 1.17(____).
 An additional filing fee has been calculated as shown below:

					Small Entity		Not a Small Entity		
	Claims Remaining After Amendment		Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or	Rate	Add'l Fee
Total	8	Minus	24	0	x \$9=			x \$18=	
Indep.	2	Minus	4	0	x 43=			x \$86=	
First Presentation of Multiple Dep. Claim					+\$145=			+\$290=	
					Total	\$		Total	\$

Fee payment:

- A check in the amount of \$____ is enclosed.
 Please charge Deposit Account No. 23-1925 in the amount of \$____. A copy of this Transmittal is enclosed for this purpose.
 Payment by credit card in the amount of \$____ (Form PTO-2038 is attached).
 The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

Gustavo Siller, Jr. (Reg. No. 32,305)

Date 7/29/04

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Date of Deposit

Gustavo Siller, Jr. (32,305)
Name of applicant, assignee or
Registered Representative

Signature
7/29/04

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Our Case No. 9281-4258
Client Reference No.: N US00121

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:)
Kiyoshi Sato et al.)
Serial No.: 10/017,748) Examiner: Brian E. Miller
Filing Date: December 14, 2001) Group Art Unit No.: 2652
For: Thin-Film Magnetic Head with)
Narrowed Track Width and Method for)
Making Same)

RESPONSE TO OFFICE ACTION OF APRIL 29, 2004

Mail Stop Amendment
Commissioner for Patents
Washington, D.C. 22313 -1450

Dear Sir:

This is in Reply to the Patent Office Action, mailed on April 29, 2004 in the above referenced application. Applicants respectfully request reconsideration, reexamination and allowance of claims 1 – 6 and 16 – 17 in view of the following claim amendments and remarks.

Application No. 10/017,748
Reply to Office Action of April 29, 2004

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 8 of this paper.